

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **John Mosser Public Library District**

Unit Code: **048/005/10** County: **KNOX**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,655**

Equalized Assessed Valuation: **\$18,500,907**

Population: **3,281**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$41,386**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$15,513	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 08:	\$73,582	\$231,186	\$162,040
Expenditures During FY 08:	\$81,979	\$215,143	\$146,112
Per Capita Revenue:	\$22	\$52	\$37
Per Capita Expenditures:	\$25	\$44	\$35
Revenues over (under) Expenditures:	-\$8,397	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	8.68%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$7,116	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$2	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$1,179	\$16,548	\$
Total Unreserved Funds:	\$5,937	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,000	\$136,963	\$
Per Capita Debt:	\$5	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Johnsburg Public Library District**

Unit Code: **063/025/10** County: **MCHENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$756,671**

Equalized Assessed Valuation: **\$446,511,355**

Population: **11,948**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$177,204**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$39,015	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$3	\$52	\$27
Revenue Collected During FY 08:	\$521,016	\$231,186	\$162,040
Expenditures During FY 08:	\$504,905	\$215,143	\$146,112
Per Capita Revenue:	\$44	\$52	\$37
Per Capita Expenditures:	\$42	\$44	\$35
Revenues over (under) Expenditures:	\$16,111	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	10.02%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$50,605	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$4	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,396	\$63,481	\$
Total Unrestricted Net Assets:	\$19,028	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$255,180	\$136,963	\$
Per Capita Debt:	\$21	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Julia Hull Public Library District**

Unit Code: **071/030/10**

County: **Ogle**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$218,510

Equalized Assessed Valuation:

\$154,194,933

Population:

7,908

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$78,633

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$10,944	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 08:	\$223,913	\$231,186	\$162,040
Expenditures During FY 08:	\$207,588	\$215,143	\$146,112
Per Capita Revenue:	\$28	\$52	\$37
Per Capita Expenditures:	\$26	\$44	\$35
Revenues over (under) Expenditures:	\$16,325	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	13.14%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$27,269	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$3	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$356,080	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$84,481	\$136,963	\$
Per Capita Debt:	\$11	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Justice Public Library District

Unit Code: 016/053/10 County: COOK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$599,909

Equalized Assessed Valuation: \$177,579,696

Population: 13,900

Employees:

Full Time: 3

Part Time: 9

Salaries Paid: \$139,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$176,382	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 08:	\$340,950	\$231,186	\$162,040
Expenditures During FY 08:	\$284,602	\$215,143	\$146,112
Per Capita Revenue:	\$25	\$52	\$37
Per Capita Expenditures:	\$20	\$44	\$35
Revenues over (under) Expenditures:	\$56,348	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	81.77%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$232,730	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$17	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$232,730	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Kaneville Public Library District

Unit Code: 045/025/10 County: KANE

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$118,950

Equalized Assessed Valuation: \$

Population: 1,300

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$34,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$86,131	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$66	\$52	\$27
Revenue Collected During FY 08:	\$73,208	\$231,186	\$162,040
Expenditures During FY 08:	\$70,381	\$215,143	\$146,112
Per Capita Revenue:	\$56	\$52	\$37
Per Capita Expenditures:	\$54	\$44	\$35
Revenues over (under) Expenditures:	\$2,827	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	126.39%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$88,958	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$68	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$73,208	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kenilworth Public Library District**

Unit Code: **016/052/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$285,700**

Equalized Assessed Valuation: **\$374,652,954**

Population: **2,494**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$72,460	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 08:	\$239,864	\$231,186	\$162,040
Expenditures During FY 08:	\$235,103	\$215,143	\$146,112
Per Capita Revenue:	\$96	\$52	\$37
Per Capita Expenditures:	\$94	\$44	\$35
Revenues over (under) Expenditures:	\$4,761	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	32.85%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$77,221	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$31	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$77,221	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Kewanee Public Library District**

Unit Code: **037/015/10** County: **HENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$910,180**

Equalized Assessed Valuation: **\$108,221,512**

Population: **14,501**

Employees:

Full Time: **11**

Part Time: **13**

Salaries Paid: **\$364,420**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,066,999	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$74	\$70	\$49
Revenue Collected During FY 08:	\$981,179	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$868,914	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$68	\$110	\$78
Per Capita Expenditures:	\$60	\$95	\$67
Revenues over (under) Expenditures:	\$112,265	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	129.54%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,125,566	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$78	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$595,898	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$667,064	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$907,889	\$2,908,243	\$790,000
Per Capita Debt:	\$63	\$92	\$26
General Obligation Debt over EAV:	0.37%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park Public Library District**

Unit Code: **016/055/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,975,000**

Equalized Assessed Valuation: **\$393,793,121**

Population: **13,295**

Employees:

Full Time: **18**

Part Time: **9**

Salaries Paid: **\$567,923**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$427,598	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$32	\$70	\$49
Revenue Collected During FY 08:	\$1,511,462	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,226,838	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$114	\$110	\$78
Per Capita Expenditures:	\$92	\$95	\$67
Revenues over (under) Expenditures:	\$284,624	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	54.69%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$670,974	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$50	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$220,309	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$642,467	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,134,111	\$2,908,243	\$790,000
Per Capita Debt:	\$161	\$92	\$26
General Obligation Debt over EAV:	0.54%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Harpe Carnegie Public Library District**

Unit Code: **034/008/10** County: **HANCOCK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$61,915**

Equalized Assessed Valuation: **\$20,610,244**

Population: **2,259**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$24,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$61,435	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 08:	\$48,289	\$231,186	\$162,040
Expenditures During FY 08:	\$61,110	\$215,143	\$146,112
Per Capita Revenue:	\$21	\$52	\$37
Per Capita Expenditures:	\$27	\$44	\$35
Revenues over (under) Expenditures:	-\$12,821	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	79.55%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$48,614	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$22	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$16,556	\$63,481	\$
Total Unrestricted Net Assets:	\$32,058	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Moille-Clarion Public Library District**

Unit Code: **006/005/10** County: **BUREAU**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$198,000**

Equalized Assessed Valuation: **\$30,736,389**

Population: **1,597**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$19,459**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$26,483	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 08:	\$50,387	\$231,186	\$162,040
Expenditures During FY 08:	\$47,583	\$215,143	\$146,112
Per Capita Revenue:	\$32	\$52	\$37
Per Capita Expenditures:	\$30	\$44	\$35
Revenues over (under) Expenditures:	\$2,804	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	63.68%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$30,302	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$19	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ladd Public Library District**

Unit Code: **006/003/10**

County: **BUREAU**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$40,865

Equalized Assessed Valuation:

\$21,209,052

Population:

1,883

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$12,879

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$54,769	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 08:	\$38,802	\$231,186	\$162,040
Expenditures During FY 08:	\$33,576	\$215,143	\$146,112
Per Capita Revenue:	\$21	\$52	\$37
Per Capita Expenditures:	\$18	\$44	\$35
Revenues over (under) Expenditures:	\$5,226	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	178.68%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$59,995	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$32	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lake Villa Public Library District

Unit Code: 049/034/10 County: LAKE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,214,998

Equalized Assessed Valuation: \$1,075,120,880

Population: 33,721

Employees:

Full Time: 17

Part Time: 52

Salaries Paid: \$1,423,173

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,204,136	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$65	\$70	\$49
Revenue Collected During FY 08:	\$4,250,283	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,929,499	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$126	\$110	\$78
Per Capita Expenditures:	\$87	\$95	\$67
Revenues over (under) Expenditures:	\$1,320,784	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	60.59%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,774,920	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$53	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,295,867	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$9,203,503	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,465,000	\$2,908,243	\$790,000
Per Capita Debt:	\$73	\$92	\$26
General Obligation Debt over EAV:	0.23%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lawrence Public Library District

Unit Code: 051/030/10

County: LAWRENCE

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$184,300

Equalized Assessed Valuation:

\$101,577,907

Population:

13,021

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$58,758

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$176,362	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 08:	\$219,164	\$231,186	\$162,040
Expenditures During FY 08:	\$148,305	\$215,143	\$146,112
Per Capita Revenue:	\$17	\$52	\$37
Per Capita Expenditures:	\$11	\$44	\$35
Revenues over (under) Expenditures:	\$70,859	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	166.70%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$247,221	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$19	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$247,221	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lemont Public Library District**

Unit Code: **016/054/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,429,595**

Equalized Assessed Valuation: **\$889,293,977**

Population: **23,225**

Employees:

Full Time: **8**

Part Time: **27**

Salaries Paid: **\$531,957**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$190,426	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$8	\$70	\$49
Revenue Collected During FY 08:	\$1,112,076	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,094,768	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$48	\$110	\$78
Per Capita Expenditures:	\$47	\$95	\$67
Revenues over (under) Expenditures:	\$17,308	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	18.98%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$207,734	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$9	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$547,019	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$242,237	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,360,000	\$2,908,243	\$790,000
Per Capita Debt:	\$102	\$92	\$26
General Obligation Debt over EAV:	0.27%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lena Public Library District**

Unit Code: **089/010/10** County: **STEPHENSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$264,500**

Equalized Assessed Valuation: **\$78,911,416**

Population: **5,184**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$65,137**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$284,717	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$55	\$52	\$27
Revenue Collected During FY 08:	\$182,179	\$231,186	\$162,040
Expenditures During FY 08:	\$129,517	\$215,143	\$146,112
Per Capita Revenue:	\$35	\$52	\$37
Per Capita Expenditures:	\$25	\$44	\$35
Revenues over (under) Expenditures:	\$52,662	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	260.49%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$337,379	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$65	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$65,883	\$63,481	\$
Total Unrestricted Net Assets:	\$271,496	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lewistown-Carnegie Public Library District**

Unit Code: **029/005/10** County: **FULTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$131,094**

Equalized Assessed Valuation: **\$42,932,982**

Population: **5,692**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$51,543**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$29,146	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 08:	\$131,094	\$231,186	\$162,040
Expenditures During FY 08:	\$89,761	\$215,143	\$146,112
Per Capita Revenue:	\$23	\$52	\$37
Per Capita Expenditures:	\$16	\$44	\$35
Revenues over (under) Expenditures:	\$41,333	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	78.52%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$70,479	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$12	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lexington Public Library District**

Unit Code: **064/010/10** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$150,506**

Equalized Assessed Valuation: **\$53,113,740**

Population: **2,970**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$79,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$208,726	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$70	\$52	\$27
Revenue Collected During FY 08:	\$116,139	\$231,186	\$162,040
Expenditures During FY 08:	\$147,899	\$215,143	\$146,112
Per Capita Revenue:	\$39	\$52	\$37
Per Capita Expenditures:	\$50	\$44	\$35
Revenues over (under) Expenditures:	-\$31,760	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	119.65%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$176,966	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$60	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$176,967	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lillie M. Evans Public Library District**

Unit Code: **072/025/10** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$760,100**

Equalized Assessed Valuation: **\$65,822,984**

Population: **3,834**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$132,819**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$547,320	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$143	\$52	\$27
Revenue Collected During FY 08:	\$312,693	\$231,186	\$162,040
Expenditures During FY 08:	\$330,430	\$215,143	\$146,112
Per Capita Revenue:	\$82	\$52	\$37
Per Capita Expenditures:	\$86	\$44	\$35
Revenues over (under) Expenditures:	-\$17,737	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	160.27%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$529,583	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$138	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$414,543	\$63,481	\$
Total Unrestricted Net Assets:	\$115,040	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lincoln Public Library District**

Unit Code: **054/020/10**

County: **Logan**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$595,255

Equalized Assessed Valuation:

\$152,073,084

Population:

15,369

Employees:

Full Time:

5

Part Time:

11

Salaries Paid:

\$286,254

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$66,319	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$4	\$52	\$27
Revenue Collected During FY 08:	\$835,764	\$231,186	\$162,040
Expenditures During FY 08:	\$630,976	\$215,143	\$146,112
Per Capita Revenue:	\$54	\$52	\$37
Per Capita Expenditures:	\$41	\$44	\$35
Revenues over (under) Expenditures:	\$204,788	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	38.24%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$241,312	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$16	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$241,312	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$35,000	\$136,963	\$
Per Capita Debt:	\$2	\$18	\$
General Obligation Debt over EAV:	0.02%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lincolnwood Public Library District**

Unit Code: **016/056/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,256,384**

Equalized Assessed Valuation: **\$822,100,231**

Population: **12,359**

Employees:

Full Time: **13**

Part Time: **25**

Salaries Paid: **\$885,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,416,847	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$115	\$70	\$49
Revenue Collected During FY 08:	\$2,059,780	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,720,569	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$167	\$110	\$78
Per Capita Expenditures:	\$139	\$95	\$67
Revenues over (under) Expenditures:	\$339,211	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	70.68%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,216,058	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$98	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$228,866	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,255,300	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$750,000	\$2,908,243	\$790,000
Per Capita Debt:	\$61	\$92	\$26
General Obligation Debt over EAV:	0.09%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lisle Public Library District**

Unit Code: **022/020/10** County: **DUPAGE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,953,997**

Equalized Assessed Valuation: **\$1,299,082,239**

Population: **29,568**

Employees:

Full Time: **30**

Part Time: **53**

Salaries Paid: **\$1,930,161**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,579,798	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$53	\$70	\$49
Revenue Collected During FY 08:	\$4,110,359	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$3,381,758	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$139	\$110	\$78
Per Capita Expenditures:	\$114	\$95	\$67
Revenues over (under) Expenditures:	\$728,601	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	58.69%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,984,887	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$67	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$6,478,918	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lostant Public Library District**

Unit Code: **050/010/10** County: **LASALLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,322**

Equalized Assessed Valuation: **\$21,216,908**

Population: **903**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$14,457**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,788	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$4	\$52	\$27
Revenue Collected During FY 08:	\$27,035	\$231,186	\$162,040
Expenditures During FY 08:	\$29,322	\$215,143	\$146,112
Per Capita Revenue:	\$30	\$52	\$37
Per Capita Expenditures:	\$32	\$44	\$35
Revenues over (under) Expenditures:	-\$2,287	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	5.12%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$1,501	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$2	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lovington Public Library District

Unit Code: 070/040/10

County: MOULTRIE

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$69,877

Equalized Assessed Valuation:

\$25,306,619

Population:

1,000

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$36,671

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$75,345	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$75	\$52	\$27
Revenue Collected During FY 08:	\$61,568	\$231,186	\$162,040
Expenditures During FY 08:	\$69,877	\$215,143	\$146,112
Per Capita Revenue:	\$62	\$52	\$37
Per Capita Expenditures:	\$70	\$44	\$35
Revenues over (under) Expenditures:	-\$8,309	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	95.93%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$67,036	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$67	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,852	\$63,481	\$
Total Unrestricted Net Assets:	\$92,834	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$21,273	\$136,963	\$
Per Capita Debt:	\$21	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$